

SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2006**

☒ BUDGET 53A-19-101

6/2/2005

Date of Hearing

6/2/2005

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

68 Ogden Preparatory Academy

Entity

Brad Taylor

7/14/2005

Prepared by

Date

brad@academicawest.com

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Brad Taylor
Signature of Business Administrator:

7-15-05

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments				
1700 Student Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	-	-	-	-

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12		507,751		1,119,480
3015	Necessary Existent Small Schools				
3020	Professional Staff		14,724		32,485
3025	Administrative Costs		4,707		2,583
Restricted Basic Programs					
3105	Special Education -- Add-On		85,098		93,480
3110	Special Education -- Self-Contained				4,560
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				4,757
3155	Applied Technology -- Add-On				
3160	Applied Technology -- Set-Aside				
3230	Class Size Reduction (State Funds)		55,516		87,082
TOTAL BASIC SCHOOL PROGRAM GENERATED		-	667,796	-	1,344,407
Other Minimum School Programs					
3211	Gifted and Talented		932		2,002
3212	Advanced Placement				
3213	Concurrent Enrollment				
3215	At-Risk -- Regular Program		3,293		3,772
3218	At-Risk -- Homeless and Minority		1,475		
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant		21,330		27,085
3260	Local Discretionary Block Grant		11,568		21,888
3270	Interventions for Student Success Block Grant		7,429		12,478
3405	Social Security and Retirement		124,516		245,820
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program		5,389		6,091
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement		17,019		13,943
3522	Job Enhancement				
3867	Charter School Local Replacement		279,668		580,152
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		-	1,140,415	-	2,267,638
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		-	1,140,415	-	2,267,638
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)		1,106		5,582
3710	Driver Education (Behind-the-Wheel)				
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills		13,206		4,385
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		-	1,154,727	-	2,267,606

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State		150,000		150,000
4520 Programs for the Disabled (IDEA)		31,683		
4530 Applied Technology Education				
4600 Other Restricted Federal Through State		118,831		187,000
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)		43,168		70,000
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	-	343,682	-	407,000
TOTAL REVENUES, 10 GENERAL FUND	-	1,498,409	-	2,674,605

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers		312,000	757,850
132	Salaries - Substitute Teachers		6,600	13,800
161	Salaries - Teacher Aides and Paraprofessionals		61,560	111,242
100	Salaries - All Other		29,350	30,317
	Total Salaries (100)	-	409,510	913,209
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits		123,225	273,242
	Total Benefits (200)	-	123,225	273,242
300	Purchased Professional and Technical Services		156,750	245,000
400	Purchased Property Services			
500	Other Purchased Services			
561	Tuition to Other School Districts Within the State			
562	Tuition to Other School Districts Outside the State			
563	Tuition to Private Schools			
564	Tuition to Educational Service Agencies Within the State			
565	Tuition to Educational Service Agencies Outside the State			
566	Tuition to Charter Schools			
567	Tuition to School Districts for Voucher Payments			
569	Tuition-Other			
	Total Other Purchased Services (500)	-	-	-
600	Supplies		27,500	84,150
641	Textbooks		35,750	99,000
	Total Supplies (600)	-	63,250	183,150
700	Property (Instructional Equipment)		35,000	147,000
800	Other Objects		4,500	7,550
810	Dues and Fees			
	Total Other Objects (800)	-	4,500	7,550
	TOTAL INSTRUCTION (1000)	-	792,235	1,769,161
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel	-		
142	Salaries - Guidance Personnel			
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel			
152	Salaries - Secretarial and Clerical			
100	Salaries - All Other			
	Total Salaries (100)	-	-	-
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	-	-	-
600	Supplies			
700	Property	-		
800	Other Objects	-		
810	Dues and Fees	-		
	Total Other Objects (800)	-	-	-
	TOTAL STUDENTS (2100)	-	-	-

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2006	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				23,400
162	Salaries - Media Personnel - Noncertificated				
100	Salaries - All Other		7,200		7,200
	Total Salaries (100)	-	7,200	-	30,600
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	-	-	-
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		-	7,200	-	30,600
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL DISTRICT ADMINISTRATION (2300)		-	-	-	-

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants		71,400		75,000
152	Salaries - Secretarial and Clerical		38,192		50,360
100	Salaries - All Other				
	Total Salaries (100)	-	109,592	-	125,360
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits		8,000		8,000
	Total Benefits (200)	-	8,000	-	8,000
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		-	117,592	-	133,360
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		-	-	-	-
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services		25,000		32,000
400	Purchased Property Services		183,438		425,000
500	Other Purchased Services		43,000		110,750
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	43,000	-	110,750
600	Supplies		10,000		18,000
700	Property		4,000		4,080
800	Other Objects		20,400		12,750
810	Dues and Fees				1,000
	Total Other Objects (800)	-	20,400	-	13,750
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		-	285,838	-	603,580

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		-	-	-	-

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		-	410,630	-	767,540
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		-	1,202,865	-	2,536,691

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	1,154,727	-	2,267,605
4000 Total Federal	-	343,682	-	407,000
TOTAL REVENUES	-	1,498,409	-	2,674,605
EXPENDITURES BY OBJECT				
100 Salaries	-	526,302	-	1,069,169
200 Employee Benefits	-	131,225	-	281,242
300 Purchased Professional and Technical Services	-	181,750	-	277,000
400 Purchased Property Services	-	183,438	-	425,000
500 Other Purchased Services	-	43,000	-	110,750
600 Supplies	-	73,250	-	201,150
700 Property	-	39,000	-	151,080
800 Other Objects	-	24,900	-	21,300
TOTAL EXPENDITURES	-	1,202,865	-	2,536,691
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	295,544	-	137,914
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	295,544	-	137,914
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	-	295,544	-	137,914

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	-	-	-	-
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped				
3209 Adult High School				
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool				
4580 Adult Education				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-	-
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	-	-	-	-

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 23 NON K-12 PROGRAMS FUND

ACTUAL
FY 2004

FINAL
BUDGET
FY 2005

ACTUAL
FY 2005

ORIGINAL
BUDGET
FY 2006

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES

3200 OTHER SERVICES

100 Salaries

210 Retirement

220 Social Security

240 Insurance (Health/Dental/Life)

200 Other Benefits

Total Benefits (200)

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

810 Dues and Fees

Total Other Objects (800)

TOTAL OTHER SERVICES (3200)

3300 COMMUNITY SERVICES

100 Salaries

210 Retirement

220 Social Security

240 Insurance (Health/Dental/Life)

200 Other Benefits

Total Benefits (200)

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

810 Dues and Fees

Total Other Objects (800)

TOTAL COMMUNITY SERVICES (3300)

TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)

5200 Transfers In from Other Funds

5210 Transfers Out to Other Funds

5300 Proceeds From Sale of Capital Assets

5400 Loan Proceeds

5500 Capital Lease Proceeds

5900 Other Financing Sources (Uses) (Add Explanation)

6000 OTHER ITEMS

6100 Capital Contributions

6300 Special Items

6400 Extraordinary Items

TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	0	0	0	0
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	0	0	0	0
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	-	-	-	-
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	-	-	-	-

EXPENDITURES

5000 DEBT SERVICE				
830 Interest				
840 Redemption of Principal				
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	0	0	0	0
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	0	0	0	0

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
1000 OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				
720 Buildings				
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	0	0	0	0
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	0	0	0	0

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

68 Ogden Preparatory Academy 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students		22,000		36,000
1620 Sales to Adults		2,000		3,400
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	24,000	0	39,400
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch		12,632		17,000
TOTAL REVENUES, STATE SOURCES	0	12,632	0	17,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement		11,090		14,000
4572 Lunch Reimbursement (Free and Reduced Meals)		40,122		45,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement		8,289		10,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	0	59,501	0	69,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	0	96,133	0	125,400

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries		10,476		28,980
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Non-Food Supplies		4,000		5,000
630 Food		74,000		90,000
Total Supplies (600)	0	78,000	0	95,000
700 Property		6,000		2,000
780 Depreciation - Enterprise Funds				
Total Property (700)	0	6,000	0	2,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	0	94,476	0	125,980

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	-	24,000	-	39,400
3000 Total State	-	12,632	-	17,000
4000 Total Federal	-	59,501	-	69,000
TOTAL REVENUES	-	96,133	-	125,400
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	10,476	-	28,980
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	78,000	-	95,000
800 Other Objects	-	6,000	-	2,000
TOTAL EXPENSES/EXPENDITURES	-	94,476	-	125,980
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	1,657	-	(580)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	1,657	-	(580)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	1,657	-	(580)

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy OTHER GOVERNMENTAL AND ENTERPRISE FUNDS

ACTUAL
FY 2004

FINAL
BUDGET
FY 2005

ACTUAL
FY 2005

ORIGINAL
BUDGET
FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES

1200	Local Governmental Units Other Than LEAs				
1300	Tuition				
1500	Earnings on Investments				
1700	District Activities				
1750	Enterprise Activities (School Vending and Stores)				
1800	Community Services Activities				
1900	Other Revenues From Local Sources				
1910	Rentals				
1920	Contributions and Donations From Private Sources				
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970	Operating Revenues - Enterprise Funds				

TOTAL REVENUES, LOCAL SOURCES

0 0 0 0

3000 REVENUES FROM STATE SOURCES

3700	Miscellaneous State Revenues				
3900	Revenues From Other State Agencies				

TOTAL REVENUES, STATE SOURCES

0 0 0 0

4000 REVENUES FROM FEDERAL SOURCES

4100	Unrestricted Revenue Direct From Federal				
4200	Unrestricted Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4400	Restricted Revenue Through State				

TOTAL REVENUES, FEDERAL SOURCES

0 0 0 0

TOTAL REVENUES, OTHER FUNDS

0 0 0 0

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy OTHER GOVERNMENTAL AND ENTERPRISE FUNDS

ACTUAL
FY 2004

FINAL
BUDGET
FY 2005

ACTUAL
FY 2005

ORIGINAL
BUDGET
FY 2006

EXPENSES/EXPENDITURES

1000 INSTRUCTION

100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)				
300	Purchased Professional and Technical Services	0	0	0	0
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)				
800	Other Objects	0	0	0	0
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
	TOTAL INSTRUCTION (1000)	0	0	0	0

2000 SUPPORT SERVICES

100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)				
300	Purchased Professional and Technical Services	0	0	0	0
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)				
800	Other Objects	0	0	0	0
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
	TOTAL SUPPORT SERVICES (2000)	0	0	0	0

3000 NONINSTRUCTIONAL SERVICES

100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)				
300	Purchased Professional and Technical Services	0	0	0	0
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)				
800	Other Objects	0	0	0	0
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
	TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
	TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy SUMMARY - ALL FUNDS		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE					
1000	Total Local	-	24,000	-	39,400
3000	Total State	-	1,167,359	-	2,284,605
4000	Total Federal	-	403,183	-	476,000
TOTAL REVENUES		-	1,594,542	-	2,800,005
EXPENDITURES BY OBJECT					
100	Salaries	-	536,778	-	1,098,149
200	Employee Benefits	-	131,225	-	281,242
300	Purchased Professional and Technical Services	-	181,750	-	277,000
400	Purchased Property Services	-	183,438	-	425,000
500	Other Purchased Services	-	43,000	-	110,750
600	Supplies	-	151,250	-	296,150
700	Property	-	45,000	-	153,080
800	Other Objects	-	24,900	-	21,300
TOTAL EXPENDITURES		-	1,297,341	-	2,662,671
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	297,201	-	137,334
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		-	297,201	-	137,334
FUND BALANCE - BEGINNING (From Prior Year)		-	-	-	-
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		-	297,201	-	137,334

EOF

ANNUAL FINANCIAL REPORT

7/15/2005

68 Ogden Preparatory Academy

Detail Schedule of Property Tax

	2003-2004		2004-2005		2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	AMOUNT ANTICIPATED
10 GENERAL FUND						
Basic Program (53A-17a-135)	.001825		.001800			.001702
Voted Leeway (53A-17a-133)						
Board Leeway (53A-17a-134) (Class Size Reduction)						
Board Leeway (53A-17a-151) (Reading Program)						
P.L. 81-874 (53A-17a-143)						
Transportation (53A-17a-127)						
Tort Liability (63-30-27)						
Vehicle Fees in Lieu of Tax (59-2-405) - Basic						
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.						
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.						
Tax Sales and Redemptions & Other	xxx		xxx			xxx
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx			xxx
TOTAL GENERAL FUND NO. 10	.001825	0	.001800	0	0	.001702
23 NON K-12 PROGRAMS FUND						
Recreation (11-2-7)						
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx		xxx			xxx
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx			xxx
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	0	.000000
31 DEBT SERVICE FUND						
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)						
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx		xxx			xxx
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx			xxx
TOTAL DEBT SERVICE FUND NO. 31	.000000	0	.000000	0	0	.000000
32 CAPITAL PROJECTS FUND						
Capital Outlay Foundation (53A-21-101 thru 105)						
10% of Basic (53A-17a-145)						
Voted Capital (53A-16-110)						
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx		xxx			xxx
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx			xxx
TOTAL CAPITAL PROJECTS FUND NO. 32	.000000	0	.000000	0	0	.000000
TOTAL OF ALL FUNDS						
TOTALS - ALL FUNDS	.001825	0	.001800	0	0	.001702

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. Verify that an "X" is in the **ACTUAL** square on the Cover Page. If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)